



#### COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, July 12, 2016 at 1:00 P.M.

The Clay County Board of Supervisors acting as the Board of Equalization met July 12, 2016 as per public notice given in the Clay County News, July 6, 2016, a copy of the proof of publication being on file in the County Clerk's Office. Availability of the agenda was communicated in the advance notice of the meeting. Todd Nuss, Chairman presided with roll call showing the following present: Fintel, Samuelson, Schmidt, Johnson, Shaw and Nuss; absent: Anderson. All of the proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

It was noted by Chairman Nuss that the open meeting law poster is posted on the west wall.

Motion by Fintel and seconded by Shaw to approve the minutes of the meeting held June 21, 2016 as mailed. On roll call, yea: Samuelson, Schmidt, Johnson, Shaw, Fintel and Nuss; absent: Anderson. Motion carried.

Anderson entered the meeting at 1:05 P.M.

Linda Whiting, County Assessor presented information tax corrections and on a new tax exemption application.

Motion by Johnson and seconded by Fintel to approve tax list corrections numbered 993 and 994 as recommended by the County Assessor. On roll call, yea: Schmidt, Johnson, Shaw, Fintel, Samuelson, Anderson and Nuss. Motion carried.

Motion by Johnson and seconded by Schmidt to approve the tax exempt application requested by Wildcat Broadcasting; a partial exemption for #4646 and a full exemption on #4648 as recommended by the County Assessor. On roll call, yea: Johnson, Shaw, Fintel, Samuelson, Schmidt and Nuss; abstain: Anderson. Motion carried.

Linda presented the required documentation for these proceedings to the board.

Motion by Fintel and seconded by Shaw to accept and enter into the record of these proceedings of the Board of Equalization and Assessment the documentation presented by the Assessor: Copy of the certification of completion of the revision of the assessment rolls; Copy of required publications and notices; Assessor's review of assessment; Office policy and procedures; Appraisal history; Assessment Actions Report; County profiles for residential, commercial, industrial & agricultural properties (sales rosters); Copy of the property record card and improvement worksheet; Data used for 2016 valuation: a. Valuation Summary, b. 3-year Plan of Assessment, c. a copy of the 2016 Reports & Opinions of the Property Tax Administrator; original property card & protest sheet of the protestors. On roll call, yea: Shaw, Fintel, Samuelson, Anderson, Schmidt, Johnson and Nuss. Motion carried. (All of which are on file in the Assessor's Office.)

Those appearing before the board to protest their property valuations were:





Jess Waddell, protest #16-02, South 1,650 feet of the NE1/4 14-6-5. Protested Valuation: Total Land and Buildings \$244,960.00 Requested Valuation: Total Land and Buildings \$182,050.00. Reason for requested change: Mischaracterization of property as Dryland. Property is a perpetual conservation easement. At the hearing: Property was purchased for \$185,000.00 and a recent appraisal was for \$185,000.00. This is a perpetual easement used for grazing; can never be farmed.

Amanda Ferrell, protest #16-04, Lots 8,9,10 & 11 Block 5 Deweese Village. Protested Valuation: Land: \$1260.00 Buildings \$263,855.00 Total Land and Buildings \$265,115.00, Personal Property Valuation: \$17,696.00. Requested Valuation: Land: \$1260.00 Buildings \$112,095.00 Total Land and Buildings \$113,355.00, Personal Property: \$17,696.00. Reason for requested change: Would like the value to reflect the market value of the property. There are no other commercial restaurant buildings in the area able to sell anywhere close to assessed value. The building is of no use as something else. At the hearing: testified to the market value of properties in Sutton and Nelson which are in the \$110,000.00 to \$115,000.00 range.

Traudt Enterprises (Walter Traudt), protest #16-05, NE1/4 24-7-7. Protested Valuation: Land: \$8060.00 Buildings \$845,255.00 Total Land and Buildings \$853,315.00. Requested Valuation: Land: \$8060.00 Buildings \$616,350.00 Total Land and Buildings \$624,410.00. Reason for requested change: The exact same building/facility was built 1 yr. before in Polk County. Their value is \$627,850.00 ours in \$853,315.00. At the hearing: testified that the building in Polk County is exactly the same but 1 year older.

Dan Fisher, protest #16-06, House (no description). Protested Valuation: Land: \$1230.00 Buildings \$214,635.00 Total Land and Buildings \$215,865.00. Requested Valuation: Land: \$500.00 Buildings \$138,500.00 Total Land and Buildings \$139,000.00. Reason for requested change: House and all lots on that block appraised at \$139,000.00 less than two years ago. At the hearing: has an appraisal but not with him. He went on the Assessor's website and pulled up properties in Edgar that were appraised higher than they are selling.

Dan Fisher, protest #16-07, lot (no description). Protested Valuation: Land: \$1205.00. Requested Valuation: Land: \$300.00. Reason for requested change: Lots under guide line, unable to build on. Broken glass everywhere. Debris from trailer park and brick pile. At the hearing: (all of his protests were discussed together).

Dan Fisher, protest #16-08, lot (no description). Protested Valuation: Land: \$1845.00. Requested Valuation: Land: blank. Reason for requested change: Lot part of appraisal done by professional. Unable to find any lots sold for this value. Unable to sell for your value. At the hearing: (all of his protests were discussed together).

Oregon Trail Ins. LLC (Dan Fisher), protest #16-09, Lot 12-14 Block 2 O.T. Edgar. Protested Valuation: Land: \$1505.00. Requested Valuation: Land: blank. Reason for requested change: Because on 3-20-15 lot and building 000489300 sold for \$2,500. At the hearing: (all of his protests were discussed together).

Dan Fisher, protest #16-10, lot (no description). Protested Valuation: Land: \$1225.00. Requested Valuation: Land: \$500.00. Reason for requested change: Lots on same





block 64% of this value Ref 000517100. Unable to sell for your value. At the hearing: (all of his protests were discussed together).

Janet C. Rath, protest #16-14, Lots 3 & 4 & N 18 ft Beech Street Clarks 2<sup>nd</sup> Addition to Sutton. Protested Valuation: Land: \$2500.00 Buildings \$50,880.00 Total Land and Buildings \$53,380.00. Requested Valuation: Land: \$2500.00 Buildings \$40,000.00 Total Land and Buildings \$42,500.00. Reason for requested change: Presented printouts of comparables from the Assessor's website. At the hearing: testified that the house was bought for \$38,500 and is trying to sell for \$40,000.00. There is a trailer house inside the house (presented picture; built around the trailer, added a garage that is now being used as a family room). A comparable was presented that had a basement and garage.

Lori D. Lynd, protest #16-22, Lots 1, 2, 3 Block 3 First Addition to Clay Center. Protested Valuation: Land: \$4805.00 Buildings \$104,570.00 Total Land and Buildings \$109,375.00. Requested Valuation: Land: \$4805.00 Buildings \$86,500.00 Total Land and Buildings \$91,305.00. Reason for requested change: Attached an appraisal from 2010. At the hearing: had an appraisal done before any renovation and projected value with renovation. Every year has gone up in line with the renovations that were done but last valuation went up \$29,000.00. The house is about 60% done and worried about what the finished house will be valued at.

Anderson left the meeting at 2:50 P.M.

The protests that were received and reviewed but did not want to meet with the board were:

LeRoy V. Friesen, protest #16-01, N1/2NW1/4 5-8-6. Protested Valuation: Land: \$502,205.00 Requested Valuation: Land: \$385,000.00 to \$400,000.00. Reason for requested change: Blank

Birendra B. Singh, protest #16-03, (notice enclosed Lots 9 thru 12 Block 3 West Park Addition to Edgar). Protested Valuation: Land: \$1180.00 Buildings \$28,450.00 Total Land and Buildings \$29,630.00. Requested Valuation: Land: \$1180.00 Buildings \$21,000.00 Total Land and Buildings \$22,180.00. Reason for requested change: Attached letter stating that he has been trying to sell the house for 6 years for \$25,000.00.

Sharlene Wilson, protest #16-11, Lots 12 & 13 Block 6 O.T. Clay Center. Protested Valuation: Buildings \$75,560.00 Requested Valuation: Buildings \$41,000.00. Reason for requested change: This building is not only comparable to mine but is much nicer in size and frontage. This building is also located in a community that has a larger population than Clay Center therefore more business. It also has a much better traffic flow that drives right past the building. The community of Geneva is larger in population and has so many more businesses than Clay Center. I am requesting that the value of my property be brought down if not less than the \$28.42/square foot value of a much nicer building located in a much more thriving community.





Steven E. Claycamp, protest #16-12, Lot 2 of Irregular tracts NW1/4 Incorporated lands 26-5-6. Protested Valuation: Land \$2,575.00 Buildings \$295.00 Total Land and Buildings \$2,870.00 Requested Valuation: Land \$1,130.00 Buildings \$100.00 Total Land and Buildings \$1,230.00. Reason for requested change: There have been no improvements to the property.

Steven Everett Claycamp, protest #16-13, Lot 4 of Irregular tracts NW1/4 Incorporated lands 26-5-6. Protested Valuation: Land \$1,190.00 Buildings \$24,725.00 Total Land and Buildings \$25,915.00 Requested Valuation: Land \$1,380.00 Buildings \$16,865.00 Total Land and Buildings \$18,245.00. Reason for requested change: Nothing has been done to the house to make a change in value.

Donald L and Marlene L Marx Life Estate, protest #16-15, W1/2NW1/4 6-7-6. Protested Valuation: Land \$477,510.00 Requested Valuation: Land \$405,883.00. Reason for requested change: Based on property managers, land sold in this area is down 15% which equates to the requested valuation.

Donald L and Marlene L Marx Life Estate, protest #16-16, E1/2NW1/4 6-7-6. Protested Valuation: Land \$470,145.00 Requested Valuation: Land \$399,623.00. Reason for requested change: Based on property managers, land sold in this area is down 15% which equates to the requested valuation.

Donald L and Marlene L Marx Life Estate, protest #16-17, S1/2NE1/4 1-7-7. Protested Valuation: Land \$537,645.00 Requested Valuation: Land \$456,998.00. Reason for requested change: Based on property managers, land sold in this area is down 15% which equates to the requested valuation.

Donald L and Marlene L Marx Rev Trust, protest #16-18, pt N1/2NE1/4 1-7-7. Protested Valuation: Land \$481,045.00 Requested Valuation: Land \$408,888.00. Reason for requested change: Based on property managers, land sold in this area is down 15% which equates to the requested valuation.

Donald L and Marlene L Marx Rev Trust, protest #16-19, N1/2NW1/4 33-6-6. Protested Valuation: Land \$505,450.00 Requested Valuation: Land \$429,642.00. Reason for requested change: Based on property managers, land sold in this area is down 15% which equates to the requested valuation.

Donald L and Marlene L Marx Rev Trust, protest #16-20, S1/2SE1/4 21-6-6. Protested Valuation: Land \$496,970.00 Requested Valuation: Land \$422,424.00. Reason for requested change: Based on property managers, land sold in this area is down 15% which equates to the requested valuation.

Joshua N. Andersen, protest #16-21, SE1/4 32-6-5. Protested Valuation: Land \$753,975.00 Buildings \$135,930.00 Total Land and Buildings \$1,238,915.00 Requested Valuation: Land same Buildings \$94,370.00 Total Land and Buildings blank. Reason for requested change: House is unfinished. Removed Chicken House and shed.

David L. Wacker, protest #16-23, Lots 7 & N1/2 Lot 8 Block 6 Railroad Addition to Edgar. Protested Valuation: Land \$1,205.00 Buildings \$11,510.00 Total Land and





Buildings \$12,715.00 Requested Valuation: Land \$1,205.00 Buildings \$8,000.00 Total Land and Buildings \$9,205.00. Reason for requested change: Attached note stating the property was inhabitable, with no electric service and some damage after tornados 2 years ago. Windows and much of the glass were removed in early November 2015. Property was scheduled to be demolished and burned by Edgar Fire Department in November 2015. Due to schedules and wind, property was not burned until March 2016. House and garage foundation remains were cleaned up in April 2016.

Motion by Schmidt and seconded by Fintel to recess this meeting at 3:15 P.M. and resume session on July 19, 2016. On roll call, yea: Fintel, Samuelson, Schmidt, Johnson, Shaw and Nuss; absent: Anderson. Motion carried.

Deborah Karnatz, County Clerk Chairman

Todd Nuss,